



## **Choice Training 6-4: Expense Payments and Employee Compensation**

### **1. Untitled Scene**

#### **1.1 Training 6-4:**



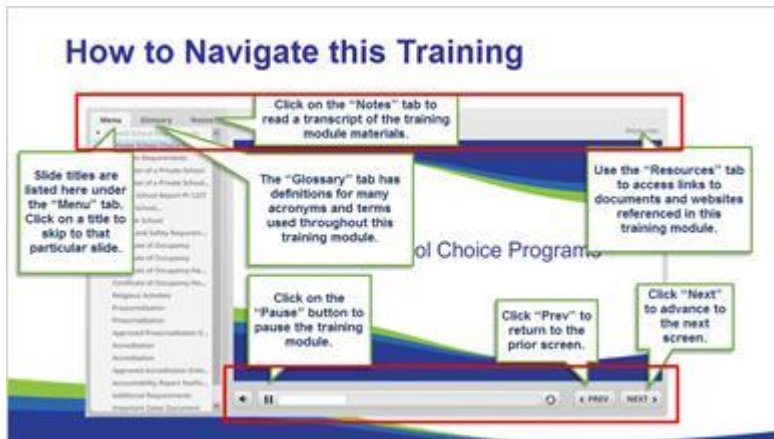
#### **Notes:**

Welcome to the Wisconsin Department of Public Instruction's training module on the Private School Choice Programs. We will refer to the Private School Choice Programs as "Choice" or "Choice program" throughout this training. The Choice program is governed by Wis. Stat. §§ 119.23 and 118.60, as well as Wis. Admin. Codes ch. PI 35 and 48. Provisions of this training module are subject to statutory and rule changes.

This section will cover expense payments and employee compensation.



## 6-4.2 How to Navigate this Training Module



### Notes:

Before we start, here are some tips and tools you may wish to use when viewing this training.

When listening to this training please note the buttons at the top of the training screen. Titles to all of the slides in this training are listed under the “Menu” tab on the top left of the training screen. You may watch the training in its entirety, or you may skip to a specific slide by clicking on the title of a particular slide.

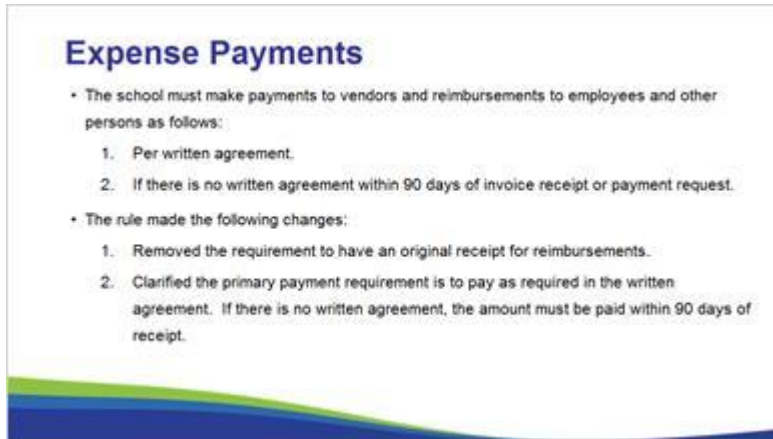
Acronyms and terms that are used throughout this training are defined under the “Glossary” tab on the upper left side of the training screen. If you have any questions about a particular acronym or term that is used in this training, click on the “Glossary” tab to read the definition of that acronym or term.

The “Notes” tab has a transcript of the training materials as they are presented. If you wish to read along with the training, please click the “Notes” tab on the upper left side of the training screen.

We have also posted resources related to this training which can be found under the “Resources” link on the upper right hand side of the training screen.

Next please note the buttons at the bottom of the training screen. If you want to pause on or during a specific slide, please hit the “Pause” button. Clicking the “Prev” button will allow you to return to the previous slide and clicking the “Next” button will allow you to advance to the next slide, if you wish to advance sooner than the auto-timing.

### 6-4.3 Expense Payments



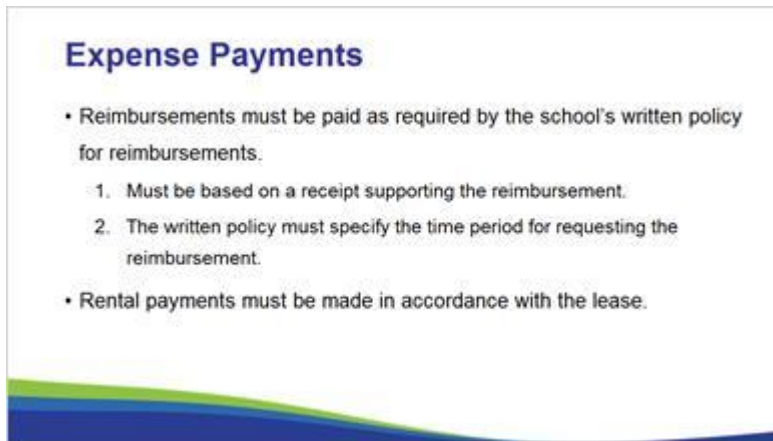
#### Notes:

Schools must make payments to vendors and reimbursements to employees within the time frame specified in any written agreements. If there is no written agreement, the amount must be paid within 90 days of invoice receipt or payment request.

The rule removed the requirement that reimbursements be made based on the original receipt. The school may now obtain either the original or a copy of the receipt to support reimbursements.

The rule also clarified the primary payment requirement is to pay the amount within the timeframe required in the written agreement. If there is no written agreement, the amount must be paid within 90 days of invoice receipt or payment request.

#### **6-4.4 Expense Payments**

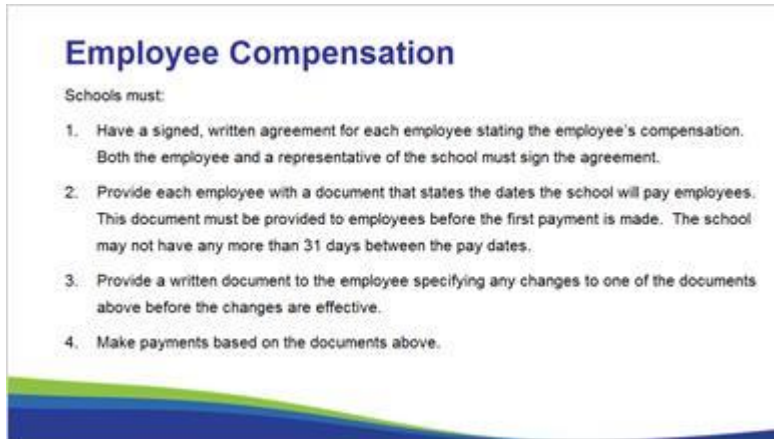


**Notes:**

Reimbursements must be made based on the policy the school has developed for reimbursements. The policy must include that reimbursements are paid based on a receipt. It must also specify how long the individual has for requesting the reimbursement.

Additionally, the school must pay the full rental payment due per the lease on the dates specified in the lease.

### **6-4.5 Employee Compensation**



**Employee Compensation**

Schools must:

1. Have a signed, written agreement for each employee stating the employee's compensation. Both the employee and a representative of the school must sign the agreement.
2. Provide each employee with a document that states the dates the school will pay employees. This document must be provided to employees before the first payment is made. The school may not have any more than 31 days between the pay dates.
3. Provide a written document to the employee specifying any changes to one of the documents above before the changes are effective.
4. Make payments based on the documents above.

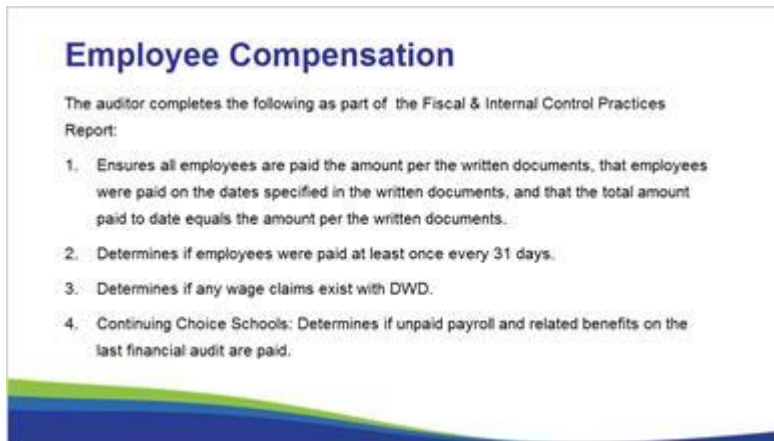
**Notes:**

The school must have a written agreement for each employee stating the employee's compensation that is signed by the employee for each school year. The school must also provide each employee with a document that states the dates the school will pay employees before the first payment is made. The school may not have any more than 31 days between the pay dates.

If the school makes any changes to the written agreement or to the pay dates, the school must provide a written document to the employee specifying any changes to the documents in advance of the changes being effective.

Finally, the school must make payments based on the written agreement and pay dates provided to the employees.

### 6-4.6 Employee Compensation



#### Notes:

As part of the Fiscal & Internal Control Practices Report, the auditor will complete several procedures to ensure that the school is in compliance with the employee compensation requirements. Some of the procedures the auditor will complete are listed on this screen.

- The auditor will ensure the employees were paid the amount required per the written documents on the dates specified and that the total paid to date equals the amount required per the written documents.
- The auditor will review the payroll records to determine that employees were paid at least once every 31 days.
- The auditor will determine if any wage claims exist with DWD. If any exist, the auditor will determine how much is outstanding and the status of the wage claims.
- Finally, if the school is a continuing school, the auditor will verify that the payroll and benefits payable balance as of the last financial audit has been paid.



**Notes:**

If you have any questions about the information discussed in this training, please see the Private School Choice Programs homepage. The left menu bar of the Private School Choice Programs homepage has resources for both schools and parents.

Choice schools may also contact the Choice team at [privateschoolchoice@dpi.wi.gov](mailto:privateschoolchoice@dpi.wi.gov), or call the toll-free number at 1-888-245-2732, extension 3.